

Securities Regulation: Selected Statutes, Rules, and Forms, 2021 Edition (Supplements)

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SECURITIES REGULATION

SELECTED STATUTES, RULES, AND FORMS

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Securities Regulation David L. Ratner, Thomas Lee Hazen, 1997-01-01 Selected Statutes, Rules, and Forms Under the Federal Securities Laws, 1989 *Federal Securities Law, Selected Statutes, Rules and Forms* Richard W.

Jennings, Harold Jr Marsh, 1999 **Decisions and Reports** United States. Securities and Exchange Commission, 2000

Securities Regulation: Selected Statutes, Rules, and Forms, 2022, Bowker's Law Books and Serials in Print, 1998 □□□□□□ □□□, 2007-02-14 2002 **Securities Regulation**, 2005 **Erwerb eigener Aktien** Ralf

Koschmieder, 2000-05-03 Inhaltsangabe Einleitung Der Erwerb eigener Aktien ist in Deutschland von einer wechsellvollen Geschichte gepr gt Mit der Notverordnung aus dem Jahre 1931 kam es zu einem fast l ckenlosen Verbot des Erwerbs eigener Aktien was in der Folgezeit als wichtige Errungenschaft des modernen Rechts der Kapitalgesellschaft angesehen wurde Auch bei der Umsetzung der Kapitalmarktrichtlinie im Jahre 1978 kam es zu keiner Lockerung des Verbots obwohl Art 19 I der Richtlinie Spielraum f r eine Liberalisierung gibt Begr ndet wurde dies damit da s schon wegen des zweifelhaften Wertes den die M glichkeit des Erwerbs eigener Aktien ganz allgemein hat von dieser M glichkeit der Richtlinie im deutschen Recht nicht Gebrauch gemacht werden sollte In der Folgezeit besch ftigte man sich vor allem im juristischen Schrifttum verst rkt mit dem Erwerbsverbot wobei die bisherige gesetzliche Regelung in zunehmenden Ma e kritisiert wurde und man eine begrenzte Erlaubnis des Erwerbs anregte Die betriebswirtschaftliche Literatur schenkte diesem Thema bislang wenig Aufmerksamkeit was auf die bisherige Bedeutungslosigkeit auf Grund des Verbotes zur ckzuf hren sein mag Dies nderte sich mit der Liberalisierung des Aktienr ckerwerbs durch das Inkrafttreten des Gesetzes zur Kontrolle und Transparenz im Unternehmensbereich KonTraG am 27 April 1998 Der Schwerpunkt der Arbeiten konzentrierte sich jedoch vorwiegend auf die steuerlichen und bilanziellen Auswirkungen des Erwerbs Die vorliegende Diplomarbeit untersucht die Probleme Verfahren und Auswirkungen des Erwerbs eigener Aktien Zur Erkenntnisgewinnung bedient sich der Verfasser der Arbeit des Vergleichs der amerikanischen und der deutschen Finanzierungspraxis Die Wahl des amerikanischen Systems geschah dabei vor folgendem Hintergrund Die amerikanische Finanzierungspraxis beherrscht die internationalen Finanzm rkte auf welche deutsche Aktiengesellschaften immer mehr angewiesen sind In den USA gibt es umfangreiche empirische Untersuchungen welche die Auswirkungen des Erwerbs eigener Aktien beschreiben Weltweit werden in keiner Region mehr eigene Aktien als in den Vereinigten Staaten erworben Gang der Untersuchung Theoretische und empirische Untersuchungsergebnisse welche sich auf den amerikanischen Markt beziehen lassen sich jedoch nicht problemlos auf Deutschland bertragen Die Arbeit ist deshalb so aufgebaut da im ersten Teil die wirtschaftlichen und rechtlichen Rahmenbedingungen der beiden **Corporate Practice Series**, 1978

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